

AUDIT REPORT

The Trustees,
No.381, Vedyappanur Village,
Adi Annamalai Post, Tiruvannamalai,
Tamil Nadu- 606604.

1. We have audited the attached Balance Sheet of REGENBOOG INDIA FOUNDATION as at 31st March 2023 and the Income and Expenditure account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted the audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, the evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by association, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further We report that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of this audit.
 - ii. In our opinion, subject to our notes in respect of depreciation relating to current and earlier periods, proper books of account as required by law have been kept by the association as far as appears from our examination of those books.
 - iii. The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of account.
 - iv. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.




- a) In the case of the Balance Sheet, of the Statement of affairs of the association as at 31st March 2023.
- b) In the case of the Income and Expenditure, **Excess of Expenditure over Income** for the year ended on that date.



CA K SWAROOP FCA
Mem No: 235850
Partner
Sreevathson V Associates
Chartered Accountant
Firm Reg no: 008678S
Date: 25/07/2023
UDIN: 23235850BGSMXL7549

Regenboog India Foundation				
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604				
Balance Sheet as on 31st March 2023				
Particulars	Notes	Foreign Contribution	Local Contribution	Total
Sources of funds				
Capital Fund	1	17,796,231	746,774	18,543,005
Current Liabilities				
Short term provisions	2	67,149	2,093	69,242
Total		17,863,380	748,867	18,612,247
Application of funds				
Non- Current Assets				
Fixed Assets	9	12,178,700	350,185	12,528,885
Current Assets				
Loans, advances and deposits	3	-	250,000	250,000
Cash and Cash equivalents	4	5,671,784	148,026	5,819,810
Other Current assets		12,896	656	13,552
Total		17,863,380	748,867	18,612,247



CA K Swaroop FCA

Partner, Sreevathson V Associates

Chartered Accountants

M.No 235850

UDIN: 23235850BG7SMXL7549





V. Kumaresan B.E.,

Managing Trustee

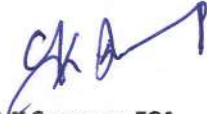
Regenboog India Foundation




Place: Chennai

Date: 25-07-2023

Regenboog India Foundation				
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604				
Statement of Income & Expenditure for the period April 2022 to March 2023				
Particulars	Notes	Foreign Contribution	Local Contribution	Total
Income				
Donations	5	5,000,922	395,024	5,395,946
Donation in mind	5	-	15,000	15,000
Bank Interest Income	6	300,779	17,496	318,275
Total (A)		5,301,701	427,520	5,729,221
Expenditure				
Project Expenses				
Arunachala Evening Schools	7(i)	628,585	5,573	634,158
Mobile Medical Clinic	7(ii)	2,217,281	75,563	2,292,844
Arunachala Mobile Library	7(iii)	1,730,443	25,927	1,756,370
Science park	7(iv)	606,597	11,270	617,867
Menstrual Hygiene awareness	7(v)	294,843	-	294,843
Educational Sponsorship Program	7(vii)	337,727	13,162	350,889
Nursery Plantation Project	7(viii)	-	217,061	217,061
Environment project	7(ix)	-	40,782	40,782
Water for Animals	7(x)	-	22,650	22,650
Administrative Expenses	8	575,637	130,107	705,744
Writeoff Electricity and gas deposits		17,200	-	17,200
Depreciation	9	1,002,789	56,392	1,059,181
Total (B)		7,411,102	598,487	8,009,589
Surplus/ (Deficit) (A-B)		(2,109,401)	(170,967)	(2,280,368)


CA K Swaroop FCA
 Partner, Sreevathson V Associates
 Chartered Accountants
 M.No 235850
 UDIN: 23235850BGTSMXL7649




V. Kumaresan B.E.,
 Managing Trustee
 Regenboog India Foundation



Place: Chennai
 Date: 25-07-2023

Regenboog India Foundation 381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India Receipts & Payments Statement (1st April 2022 - 31st March 2023)							
Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
Opening Balances	7,031,528	530,097	7,561,625	Arunachala Evening School	630,335	5,573	635,908
Cash	1,819	79	1,898	Salaries and Honorarium	484,275	-	484,275
Bank	7,012,509	280,018	7,292,526	Food expenses	5,278	4,573	9,851
Deposits	17,200	250,000	267,200	EPF Contribution	3,500	-	3,500
Electricity deposit	15,700	-	15,700	Educational expenses	40,658	-	40,658
Gas Connection deposit	1,500	-	1,500	Rent	46,700	-	46,700
Fixed Depaosit-Others	-	250,000	250,000	Fuel and travel expenses	10,941	-	10,941
Donations	5,000,922	395,024	5,395,946	Repairs and Maintenance	26,413	1,000	27,413
Interest Income	287,883	16,840	304,723	Functions and Celebration	6,224	-	6,224
Bank Interest	103,070	4,368	107,438	Printing and Stationery	100	-	100
Corpus Fund Interest	124,610	-	124,610	Staff insurance	1,431	-	1,431
Fixed Deposit Interest	60,203	12,472	72,675	Electricity Charges	4,815	-	4,815
				Mobile Medical Clinic	2,216,569	75,563	2,292,132
				Salary and Honorarium	1,083,976	2,000	1,085,976
				EPF Contribution	176,186	-	176,186
				Medical and hygiene expenses	543,886	250	544,136
				Repair & Maintenance Expenses	147,131	1,450	148,581
				Taxes & Fees	8,981	-	8,981
				Health education expenses	200	1,560	1,760
				Communication Expenses	6,611	-	6,611
				Printing & stationery	1,690	7,526	9,216
				Fuel and travel expenses	191,675	4,600	196,275
				Functions and Celebration	410	-	410
				Staff insurance	1,908	-	1,908
				Staff Welfare	800	1,450	2,250
				GH Paediatric ward expenses Expenses	-	56,727	56,727
				Vehicle Insurance	47,215	-	47,215
				Pharmacy software subscription	5,900	-	5,900
				Arunachala Mobile Library	1,723,108	25,927	1,749,035
				Salary and Honorarium	1,012,180	-	1,012,180
				EPF Contribution	256,132	-	256,132
				Repair & Maintenance Expenses	144,034	4,915	148,949



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Regenboog India Foundation
 381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India
Receipts & Payments Statement
 (1st April 2022 - 31st March 2023)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Rates & Taxes	940	-	940
				Communication	16,986	-	16,986
				Printing & Stationery Materials	39,719	-	39,719
				Professional fees	-	12,000	12,000
				Hygiene expenses	-	132	132
				Fuel and travel expenses	164,905	3,319	168,224
				Functions and Celebration	40,947	-	40,947
				Food expenses	-	5,561	5,561
				Staff insurance	1,272	-	1,272
				Staff welfare	23,897	-	23,897
				Vehicle Insurance	22,096	-	22,096
				Science park	600,597	11,270	611,867
				Salary and Honorarium	445,253	-	445,253
				EPF Contribution	96,448	-	96,448
				Hygiene expenses	2,944	870	3,814
				Fuel and travel expenses	1,134	1,800	2,934
				Repairs and Maintenance	41,135	8,300	49,435
				PF penalty expenses	738	-	738
				Play Material expenses	9,200	300	9,500
				Staff insurance	954	-	954
				Staff welfare	2,791	-	2,791

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Regenboog India Foundation 381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India Receipts & Payments Statement (1st April 2022 - 31st March 2023)					
Receipts	Foreign Contribution	Local Contribution	Total	Payments	Total
	575,433	130,108	705,541	Administration expenses	705,541
	237,303	43,000	280,303	Salary and Honorarium	280,303
	8,235	39	8,274	Bank Charges	8,274
	45,531	-	45,531	EPF Contribution	45,531
	49,780	3,300	53,080	Fuel and travel expenses	53,080
	34,633	-	34,633	Electricity Charges	34,633
	26,108	1,165	27,273	Printing and stationary	27,273
	21,550	1,387	22,937	Communication expenses	22,937
	79,979	63,598	143,577	Repairs and maintenance	143,577
	-	2,380	2,380	Garden Maintenance	2,380
	3,525	2,923	6,448	Hygeine expenses	6,448
	16,901	4,529	21,430	Food Expenses	21,430
	6,870	-	6,870	Rates & Taxes	6,870
	30,800	5,500	36,300	Professional & Consulting Fees	36,300
	11,434	1,564	12,998	Functions and Festival	12,998
	795	318	1,113	Staff Insurance	1,113
	1,539	-	1,539	PF penalty charges	1,539
	450	-	450	Vehicle Insurance	450
	-	404	404	Newspaper and periodical expenses	404
	337,727	13,162	350,889	Educational Sponsorship program	350,889
	318	1,064	1,382	Food Expenses	1,382
	326,975	11,978	338,953	Educational Sponsorship	338,953
	409	120	529	Fuel and travel expenses	529
	9,975	-	9,975	Uniform Expenses	9,975
	50	-	50	Communication	50



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Regenboog India Foundation
 381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India
Receipts & Payments Statement
 (1st April 2022 - 31st March 2023)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Menstrual Hygiene awareness	290,343	-	290,343
				Salary and Honorarium	154,217	-	154,217
				EPF Contributions	31,059	-	31,059
				Fuel and travel expenses	10,230	-	10,230
				Staff insurance	318	-	318
				Repairs and maintenance	2,891	-	2,891
				Vehicle repair and maintenance	560	-	560
				Health Eductaion Expenses	90,000	-	90,000
				Communication expenses	768	-	768
				Staff Welfare	300	-	300
				Fixed Assets	257,236	-	257,236
				Library Steel Racks (10 racks)	40,000	-	40,000
				Office chairs & Hydraulics (11 Chairs & 10 Hyd.)	19,700	-	19,700
				TV for Evening Schools	25,999	-	25,999
				TV for office	32,999	-	32,999
				Drilling machine	7,213	-	7,213
				Library books (4,359 Books)	121,325	-	121,325
				Library app development	10,000	-	10,000
				Nursery Plantation Project	-	218,900	218,900
				Salary and Honorarium	-	122,286	122,286
				EPF Contribution	-	41,487	41,487
				Electricity Charges	-	33,304	33,304
				EPF Penalty	-	20	20
				Garden Maintenance	-	4,690	4,690
				Nursery Materials	-	15,434	15,434
				Repair & Maintenance	-	175	175



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Regenboog India Foundation
 381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India
Receipts & Payments Statement

(1st April 2022 - 31st March 2023)

Receipts	Foreign Contribution	Local Contribution	Total	Payments	Foreign Contribution	Local Contribution	Total
				Staff Food	-	665	665
				Staff welfare	-	600	600
				Fuel and travel expenses	-	240	240
				Environment Projects		40,782	40,782
				Environment Projects expenses	-	20,264	20,264
				Hygeine expenses	-	478	478
				Food expenses	-	20,040	20,040
				Water for Animals Project		22,650	22,650
				Water for Animals Project	-	22,650	22,650
				Writeoff of Deposits			17,200
				Writeoff of Deposits	17,200	-	17,200
				Gas deposits	1,500	-	1,500
				Electricity deposits	15,700	-	15,700
				Closing Balance		398,026	6,069,810
				Closing Balance	5,671,784	398,026	6,069,810
				Cash	1,893	1,033	2,926
				Bank	5,669,891	146,993	5,816,884
				Fixed deposit -Corpus fund	-	-	-
				Fixed deposit-Others	-	250,000	250,000
Total	12,320,333	941,961	13,262,293	Total	12,320,333	941,961	13,262,293

(Signature)
 CA K Swaroop FCA
 Partner, Sreevathson V Associates
 Chartered Accountants
 M.No 235850
 UDIN: 23235850667SM XL 7549



(Signature)
 V. Kumaresan, P.F.,
 Managing Trustee
 Regenboog India Foundation

Place: Chennai
 Date: 25-07-2023

Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604

Statement showing application of Funds

Particulars	Foreign Contribution	Local Contribution	Total Amount
SOURCES OF FUNDS			
- Donations	50,00,922	3,95,024	53,95,946
- Funds received in March 2022 which could not be expended and invested u/s 11(2)	3,06,491	-	3,06,491
- Interest	2,87,883	16,840	3,04,723
Change in working capital			
<i>Add : ↓ in Current assets/ ↑ in Current Liabilities</i>			
- Cash	-74	-954	
- Bank	1,342,618	133,025	
- Loans & Advances	-	-	
- Expenses payable	-16,999	3,088	
Total (A)	55,95,296	4,11,864	60,07,160
APPLICATION OF FUNDS			
Library Steel Racks	40,000	-	40,000
Office chairs	19,700	-	19,700
TV for awareness	25,999	-	25,999
TV for office	32,999	-	32,999
Drilling machine	7,213	-	7,213
Library books (4,359 No's)	121,325	-	121,325
Library app development	10,000	-	10,000
Operating Expenses	6,374,113	543,935	6,918,048
Total (B)	66,31,349	5,43,935	71,75,284

Excess of Application over Source	-1,036,053	-132,071	-1,168,124
Utilisation %	118.52%	132.07%	119.45%

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Regenboog India Foundation

381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604

Note 1**Notes for the period ended 31-March-2023**

Capital fund	Foreign Contribution	Local Contribution	Total
Opening balance	19,905,632	917,741	20,823,373
Add:- Surplus/Deficit for the year	-2,109,401	-170,967	-2,280,368
Balance carried to Balance Sheet	17,796,231	746,774	18,543,005

Note 2

Short term provisions	Foreign Contribution	Local Contribution	Total
Provident Fund Payable	55,349	2,093	57,442
Audit fees payable	11,800		11,800
Total	67,149	2,093	69,242

Note 3

Loans, advances and deposits	Foreign Contribution	Local Contribution	Total
Fixed Deposit-Others	-	250,000	250,000
Total	-	250,000	250,000

Note 4

Cash and Cash equivalents	Foreign Contribution	Local Contribution	Total
Cash in Hand	1,893	1,033	2,926
Bank Accounts			
City Union Bank	5,567,372	-	5,567,372
SBI Bank	102,519	-	102,519
HDFC Bank	-	146,993	146,993
Total	5,671,784	148,026	5,819,810

Note 5

Donations	Foreign Contribution	Local Contribution	Total
Donations in Kind			
Motor Bike-TVS Star	-	15,000	15,000
Donations other than In Kind	5,000,922	395,024	5,395,946
Alphonse and Lucy Griffith Pare Foundation	239,960	-	239,960
ASTI - American Service To India	657,030	-	657,030
Vereins Arunachala Rising Sun	4,103,932	-	4,103,932
Other Donors	-	395,024	395,024
Total	5,000,922	410,024	5,410,946



Note 6

Bank Interest Income	Foreign Contribution	Local Contribution	Total
Bank Interest	103,070	4,368	107,438
Interest from Corpus Fund FD	137,506	-	137,506
Interest from Fixed Deposits	60,203	13,128	73,331
Total	300,779	17,496	318,275

Note 7

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(i)			
Arunachala Evening Schools	628,585	5,573	634,158
Salaries and Honorarium	484,275	-	484,275
Food expenses	5,278	4,573	9,851
EPF Contribution	1,750	-	1,750
Educational expenses	40,658	-	40,658
Rent	46,700	-	46,700
Fuel and travel expenses	10,941	-	10,941
Repairs and Maintenance	26,413	1,000	27,413
Functions and Celebration	6,224	-	6,224
Printing and Stationery	100	-	100
Electricity Charges	4,815	-	4,815
Staff insurance	1,431	-	1,431
Total	628,585	5,573	634,158

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(ii)			
Mobile Medical Clinic	2,217,281	75,563	2,292,844
Salary and Honorarium	1,083,976	2,000	1,085,976
EPF Contribution	176,898	-	176,898
Hygiene expenses	543,886	250	544,136
Repair & Maintenance Expenses	147,131	1,450	148,581
Taxes & Fees	8,981	-	8,981
Food expenses	200	1,560	1,760
Communication Expenses	6,611	-	6,611
Printing & stationery	1,690	7,526	9,216
Fuel and travel expenses	191,675	4,600	196,275
Functions and Celebration	410	-	410
Staff Insurance	1,908	-	1,908
Staff Welfare	800	1,450	2,250
GH Paediatric ward expenses Expenses	-	56,727	56,727
Vehicle Insurance	47,215	-	47,215
Pharmacy software subscription	5900	-	5,900
Total	2,217,281	75,563	2,292,844

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Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(iii)			
Arunachala Mobile Library	1,730,443	25,927	1,756,370
Salary and Honorarium	1,012,180	-	1,012,180
EPF Contribution	263,467	-	263,467
Repair & Maintenance Expenses	144,034	4,915	148,949
Rates & Taxes	940	-	940
Communication	16,986	-	16,986
Printing & Stationery Materials	39,719	-	39,719
Professional fees	-	12,000	12,000
Hygeine expenses	-	132	132
Fuel and travel expenses	164,905	3,319	168,224
Functions and Celebration	40,947	-	40,947
Food expenses	-	5,561	5,561
Staff insurance	1,272	-	1,272
Staff welfare	23,897	-	23,897
Vehicle Insurance	22,096	-	22,096
Total	1,730,443	25,927	1,756,370

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(IV)			
Science park	606,597	11,270	617,867
Salary and Honorarium	445,253	-	445,253
EPF Contribution	102,448	-	102,448
Hygiene expenses	2,944	870	3,814
Fuel and travel expenses	1,134	1,800	2,934
Repairs and Maintenance	41,135	8,300	49,435
Play Material expenses	738	-	738
Printing and Stationery	9,200	300	9,500
Staff insurance	954	-	954
Staff welfare	2,791	-	2,791
Total	606,597	11,270	617,867

Project Expenses	Foreign Contribution	Local Contribution	Total
Note 7(VI)			
Menstrual Hygiene awareness	294,843	-	294,843
Salary and Honorarium	154,217	-	154,217
EPF Contributions	35,559	-	35,559
Fuel and travel expenses	10,230	-	10,230
Staff insurance	318	-	318
Repairs and maintenance	2,891	-	2,891
Vehicle repair and maintenance	560	-	560
Health Eductaion Expenses	90,000	-	90,000
Communication expenses	768	-	768
Staff Welfare	300	-	300
Total	294,843	-	294,843

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Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(VII)			
Educational Sponsorship program	337,727	13,162	350,889
Food Expenses	318	1,064	1,382
Educational Sponsorship	326,975	11,978	338,953
Fuel and travel expenses	409	120	529
Uniform Expenses	9,975	-	9,975
Communication	50	-	50
Total	337,727	13,162	350,889

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(viii)			
Nursery Plantation Project	-	217,061	217,061
Salary and Honorarium	-	122,286	122,286
EPF Contribution	-	39,647	39,647
Electricity Charges	-	33,304	33,304
EPF Penalty	-	20	20
Garden Maintenance	-	4,690	4,690
Nursery Materials	-	15,434	15,434
Repair & Maintenance	-	175	175
Staff Food	-	665	665
Fuel and travel expenses	-	240	240
Staff welfare	-	600	600
Total	-	217,061	217,061

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(ix)			
Environment Project	-	40,782	40,782
Environment Projects expenses	-	20,264	20,264
Hygeine expenses	-	478	478
Food expenses	-	20,040	20,040
Total	-	40,782	40,782

Project expenses	Foreign Contribution	Local Contribution	Total
Note 7(x)			
Water for Animals project	-	22,650	22,650
Water For Animals	-	22,650	22,650

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Note 8

Administration expenses	Foreign Contribution	Local Contribution	Total
Administration expenses			
Salary and Honorarium	237,303	43,000	280,303
Bank Charges	8,235	39	8,274
EPF Contribution	45,734	-	45,734
Fuel and travel expenses	49,780	3,300	53,080
Electricity Charges	34,633	-	34,633
Printing and stationary	26,108	1,165	27,273
Communication expenses	21,550	1,387	22,937
Repairs and maintenance	79,979	63,598	143,577
Garden Maintenance	-	2,380	2,380
Hygeine expenses	3,525	2,923	6,448
Food Expenses	16,901	4,529	21,430
Rates & Taxes	6,870	-	6,870
Professional & Consulting Fees	30,800	5,500	36,300
Functions and Festival	11,434	1,564	12,998
Staff Insurance	795	318	1,113
PF penalty charges	1,539	-	1,539
Vehicle Insurance	450	-	450
Newspaer and periodical expenses	-	404	404
Total	575,637	130,107	705,744



Regenboog India Foundation
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai - 606 604

Note 9
FIXED ASSETS

Foreign Contribution

Particulars	Rate	Opening WDV	Additions		Deletions	Depreciation	Closing WDV
			> 180 days	< 180 days			
SCV Campus	0.10	3,644,462			-	364,446	3,280,016
Pharmacy Campus	0.10	2,304,409			-	230,441	2,073,968
SCV Cob Kitchen	0.10	380,549			-	38,055	342,494
Fourth House	0.10	824,783			-	82,478	742,305
Vehicle	0.15	1,102,294			-	165,344	936,950
Furniture	0.10	268,000	59,700		-	32,770	294,930
Electrical equipment	0.15	357,028		66,211	-	58,520	364,719
Plant & Machinery	0.40	2,360			-	944	1,416
Computer	0.40	68,943		10,000	-	29,577	49,366
Musical instruments	0.10	2,134			-	213	1,921
Books	-	640,271	121,325		-	-	761,596
Land	-	3,329,020			-	-	3,329,020
Total		12,924,253	181,025	76,211	-	1,002,789	12,178,700

Local Contribution

Particulars	Rate	Opening WDV	Additions		Deletions	Depreciation	Closing WDV
			> 180 days	< 180 days			
Books	-	103,316	-	-	-	-	103,316
Plant & Machinery	0.15	4,316	-	-	-	647	3,669
Furniture	0.10	920	-	-	-	92	828
Electrical Equipment	0.15	4,329	-	-	-	649	3,680
Vehicle	0.15	234,901	15,000	-	-	37,485	212,416
Computer	0.40	43,795	-	-	-	17,518	26,277
Total		391,577	15,000	-	-	56,392	350,185

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